

EXHIBIT 28

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
Richmond Division**

PLAINTIFF'S INFRINGEMENT CLAIM CHARTS

Plaintiff, *ePlus inc.*, by Counsel, and in accordance with Section V(J)(4) of Pretrial Schedule A to the Scheduling Order submitted as Exhibit A to the Agreed Discovery Plan filed with the Court on November 18, 2009 (Docket No. 121-2), hereby submits its infringement claim charts, which are attached hereto as Exhibit 1 (United Sates Patent No. 6,055,516) (FILED UNDER SEAL), Exhibit 2 (United States Patent No. 6,023,683) (FILED UNDER SEAL), and Exhibit 3 (United States Patent No. 6,505,172) (FILED UNDER SEAL). Also attached are Appendices A-C which are Plaintiff's preliminary analyses of the functions and structures in the patent specifications corresponding to the means-plus-function elements of the asserted claims of U.S. Patent No. 6,023,683; 6,055,516 and 6,505,172, respectively.

Date: December 22, 2009

Respectfully submitted,

ePlus inc.

By counsel

/s/ Henry I. Willett, III

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